

# Accounting Analyst Series

## California State Personnel Board Specification

Series established July 11, 1984

### Scope

This series specification describes two classes used to perform analytical, forecasting, planning and/or advisory duties in the area of accounting. Positions are typically located in a departmental accounting office or in a central fiscal control setting.

Accounting Analysts perform such duties as analyzing a variety of accounting data to assist in the application of financial data and information to management problems; providing estimates of expenditures, reimbursements and revenues; advising management of forecasted expenditures relative to budgeted expenditures; forecasting, determining and managing necessary cash flow to support financial operations; identifying significant trends and making comparisons to previous accounting periods; analyzing and maintaining accounting controls required by the Controller's centralized control accounting system; evaluating and maintaining internal controls; establishing and maintaining liaison with operating managers to ascertain their need for accounting data, to identify changes in the operating programs which affect the accounting operation, to identify possible ways of using accounting data for management purposes and encourage a greater use of accounting data, and to actively participate in decision-and policy-making sessions; gathering data and making studies on various problems arising in connection with financial administration; diagnosing accounting and EDP-related system problems as they relate to the accomplishment of accounting objectives; developing a process to gather year-end accrual information and analyzing year-end accruals for conformance with a legal basis and Generally Accepted Accounting Principles (GAAP); designing and installing new or revised systems and procedures in the accounting office; analyzing and proposing legislation which requires modification of the accounting system; and other related work. In addition to performing analytical and advisory duties of the nature described above, Accounting Analysts may also be assigned complex technical, professional accounting responsibilities related to the establishment, maintenance and reporting of accounting records, such as establishing new accounts, monitoring fund balances, analyzing appropriateness of transactions, approving expenditures, certifying availability of funds, preparing financial statements in conformance with both a legal basis and Generally Accepted Accounting Principles (GAAP), and other related work. Positions which have as their primary responsibility the performance of technical, professional accounting duties, related to the establishment, maintenance and reporting of accounting records should be allocated to the Accounting Officer series. Positions which have as their primary responsibility the study and implementation of new or revised accounting systems should be allocated to the Administrative Analyst (Accounting Systems) series.

Schem Code	Class Code	Class
JM12	4582	Accounting Analyst
JM10	4588	Associate Accounting Analyst

Accounting Analyst Series Specification - Class Titles and Codes

### Entry Levels

Entry into this series is typically through the class of Accounting Analyst.

### Definition of Levels

#### Accounting Analyst

This is the recruiting, developmental and first journey level class in this series, for persons qualified to perform analytical, forecasting, planning and/or advisory duties in the area of accounting.

## Associate Accounting Analyst

This is the full journey level, requiring independence and proficiency in handling complex and difficult assignments. Incumbents may serve as leadpersons but are not responsible for the direct supervision of other Accounting Analysts or other accounting staff.

### Minimum Qualifications

#### Accounting Analyst

##### EDUCATION REQUIREMENT: EITHER I

Equivalent to graduation from college with a specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

##### OR II

Completion of the equivalent of 45 semester units given by a collegiate-grade residence or correspondence institution, of which 24 units must include courses in financial accounting, managerial accounting, first semester intermediate accounting and advanced accounting (or second semester intermediate accounting), fund/governmental accounting, cost accounting, auditing, business law, computer applications/management information systems. (Persons who will complete course work requirements during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

#### Associate Accounting Analyst

##### EDUCATION REQUIREMENT:

Completion of the education requirement described above under Accounting Analyst.

##### EXPERIENCE REQUIREMENT: EITHER I

One year of experience in the California state service performing accounting analyst, professional accounting, accounting systems or auditing duties at a level of responsibility equivalent to Accounting Analyst, Range C.

##### OR II

Three years of increasingly responsible accounting analyst, professional accounting, accounting systems or auditing experience in a governmental or private setting. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class at a level of responsibility not less than that of Accounting Analyst, Range C.)

Promotional candidates who have completed the education requirement and who are within six months of satisfying the experience requirement for this class will be admitted to the examination, but they must fully meet the experience requirement before being eligible for appointment.

#### Knowledge and Abilities

#### Accounting Analyst

Knowledge of: Accounting principles and procedures; governmental accounting and budgeting; principles of electronic data processing; principles of policy formulation; statistical methods; principles of finance; business law; principles of business management.

Ability to: Apply accounting principles and practices; analyze data and draw sound conclusions; analyze situations accurately and adopt an effective course of action; prepare clear, comprehensive, and concise reports; apply principles of finance and develop financial policy; apply statistical methods; analyze a variety of accounting data; identify trends, make projections, and draw conclusions; make sound decisions and recommendations with regard to accounting problems; work closely with operating managers to identify accounting office capabilities as they apply to a variety of program needs; establish and maintain cooperative relations with those contacted in the work; interpret and apply laws, rules, standards and procedures; and communicate effectively.

## **Associate Accounting Analyst**

Knowledge of: All of the above, and the uniform accounting system and the financial organization and procedures of the State of California, policies, rules, and regulations of the Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies as they relate to State agency financial management activities.

Ability to: All of the above.

## **Special Personal Characteristic**

### **All Levels:**

Ability to qualify for a fidelity bond.

## **Additional Desirable Qualifications**

### **All Levels:**

Preferred additional education includes courses in statistics, business finance, mathematics, college composition, speech/oral communications and/or business composition.

## **Alternate Range Criteria**

### **Accounting Analyst**

Range A. This range shall apply to incumbents who do not meet the criteria for payment in any other range.

Range B. This range shall apply to incumbents who have satisfactorily completed the equivalent of six months of Accounting Analyst, Accountant Trainee, Accountant I (Specialist), or Accountant I (Supervisor) experience, or who have the equivalent of six months of satisfactory experience outside of State service performing duties similar to those of an Accounting Analyst.

Range C. This range shall apply to incumbents who have satisfactorily completed the equivalent of 12 months of Accounting Analyst, Range B, experience and to persons who have the equivalent of 18 months of satisfactory experience outside State service performing duties similar to those of an Accounting Analyst.

## **Class History**

<b>Class</b>	<b>Date Established</b>	<b>Date Revised</b>	<b>Title Changed</b>
Accounting Analyst	07/11/1984	--	--
Associate Accounting Analyst	07/11/1984	--	--

Accounting Analyst Series History - Dates Established, Revised, and Title Changed

Updated 7/5/2013